

Taxes

Feb. 5th, 1901.

President J. L. Goodknight,
Lincoln University,
Lincoln, Illinois.

My dear President Goodknight:

In reply to your letter of the second, I would say that the University pays taxes on its endowment and, in fact, on all its property except that which is actually used in educational work; that is, the campus and buildings. We do not have a special charter, but we are organized under the special laws of the state.

Yours very truly,

W. R. Harper

Feb. 5th, 1901.

President J. L. GoodKnight,

Urbana University,

Urbana, Illinois.

My dear President GoodKnight:

In reply to your letter of the second, I would say that the University pays taxes on its endowment and, in fact, on all its property except that which is actually used in educational work; that is, the campus and buildings. We do not have a special charter, but we are organized under the special laws of the state.

Yours very truly,

W. R. Harper

Lincoln University,

LINCOLN, ILLINOIS.

OFFICE OF PRESIDENT.

J. L. GOODKNIGHT, D. D.



Feb. 24 1901

President William R. Harper,
Chicago, Ills.,

My Dear President Harper,
Your prompt reply of
29th ultimo to hand and I am ever grateful for
it. Your opinion accords with the views
held by me, but many lawyers think to the
contrary; yet your final solution is the
solution. Same board, if there must be
a separate legal corporation. But this
separate legal corporation would involve



Lincoln University

LINCOLN, ILLINOIS.

OFFICE OF PRESIDENT
J. L. GOODENIGHT, D. D.

OFFICE OF PRESIDENT
J. L. GOODENIGHT, D. D.

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President William W. Harper,
Chicago, Ill.,

My Dear President Harper,

Your prompt reply of
Oct 23rd to hand and I am ever grateful for
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Feb. 24 1861

Lincoln University,

LINCOLN, ILLINOIS.

OFFICE OF PRESIDENT.

J. L. GOODENIGHT, D. D.

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Paying Taxes on this separate plank and
we wish to avoid that. Again I thank
you for your kindly and timely suggestion.
May I trouble you again by a single
question. Do you pay taxes on your
property and endowment, under your
charter? or have you a special exemption
by legislation?

Yours Cordially & gratefully,
J. L. Goodenight.

Lincoln University,

LINCOLN, ILLINOIS.

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180

My paper on the separate plant and
we wish to avoid that. Again I thank
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May I trouble you again by a single
question. As you say taxes on your
property and endowment, under your
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by legislation?

Yours Cordially,
J. L. Burleigh.

OFFICE OF PRESIDENT
J. L. BURLEIGH, D. D.

Burleigh



Owatonna, Minn., April 29, 1901.

for
William R. Harper, D. L. D.,

President University of Chicago,

Dear Sir:--

I have not the honor or pleasure of a personal acquaintance with you, but have known of your work and large achievements at Chicago.

I will send you herein a letter of introduction from Prof. A. W. Small and another from Prof. ~~Shailer~~ Mathews. When these letters were obtained it was my purpose to visit Chicago at an early day and when there seek a personal interview with you. It was kindly suggested to me by Prof. Small that it would be better to learn when and where you could conveniently see me, thus avoiding any uncertainty in my trip to your city.

The object of the desired interview is very largely a business one.

You have had occasion to know the provisions of the law of Congress approved June 13, 1898, and their effect upon legacies to the University of Chicago and other institutions of learning in the country.

You are doubtless aware that on March 2, 1901, Congress appealed so much of Sec. 29 of the act of June 13, 1898 as applied to legacies & to institutions of a literary, charitable, educational and religious character.

Coastal, Minn., April 22, 1901.

William R. Harper, J. D. D.

President University of Chicago.

Dear Sir:-

I have not the honor or pleasure of a personal acquaintance with you, but have known of your work and large achievements at Chicago.

I will send you herein a letter of introduction from Prof. A. W. Hall and another from Prof. S. S. Hastings. When these letters were obtained it was my purpose to visit Chicago at an early day and when there seek a personal interview with you. It was kindly suggested to me by Prof. Hall that it would be better to learn when and where you could conveniently see me, thus avoiding any uncertainty in my trip to your city.

The object of the desired interview is very largely a business one.

You have had occasion to know the provisions of the law of Congress approved June 15, 1838, and their effect upon colleges to the University of Chicago and other institutions of learning in the country.

You are doubtless aware that on March 3, 1901, Congress amended so much of Sec. 22 of the act of June 15, 1838 as applied to colleges as to institutions of a literary, scientific, educational and religious character.

This act of March 2, 1901 has a retroactive provision relieving from payment all taxes which had not been paid prior to March 1, 1901.

During the last session of Congress I was at Washington urging the passage of this act of March 2, 1901. I was there as the representative of Pillsbury Academy in this State, which desired relief from the payment of a then pending tax of \$25,000.

This act of March 2, 1901 is a practical admission that the provisions of Sec. 29 of the act of June 13, 1898, which were repealed, were ill-advised and unjust.

My experience at Washington in connection with this repeal and my personal knowledge of the opinions entertained in each House of Congress concerning the law of 1898, have led me to the belief that the coming Congress would, with full reasons and arguments presented to it, give a refund to such institutions as paid the taxes prior to March 1, 1901.

This experience and personal knowledge have led me to enter into partnership relations with John W. Butterfield, Esq., a successful and honorable attorney in Washington, whose object shall be to obtain from Congress the refund above described.

The business proposition, therefore, which I would be pleased to place before you, is that Mr. Butterfield and myself shall represent the University of Chicago and allied institutions in the effort to obtain from Congress a refund of the taxes actually paid by each under the law of June 13, 1898.

Herewith please find a blank contract, which will disclose the manner in which we propose to discharge our obligations to such in-

This act of March 2, 1901 has a retrospective provision relieving from payment all taxes which had not been paid prior to March 1, 1901. During the last session of Congress I was at Washington urging the passage of this act of March 2, 1901. I was there as the representative of Illinois Academy in this State, which desired relief from the payment of a then pending tax of \$25,000. This act of March 2, 1901 is a practical admission that the provisions of Sec. 22 of the act of June 13, 1898, which were repealed, were ill-advised and unjust.

My experience at Washington in connection with this repeal and my personal knowledge of the opinions entertained in each House of Congress concerning the law of 1898, have led me to the belief that the coming Congress could, with little reason and arguments presented to it, give a refund to such institutions as paid the taxes prior to March 1, 1901.

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Herewith please find a blank contract, which will disclose the manner in which we propose to discharge our obligations to each in-

stitutions as shall entrust their interests to us..

If it shall please you to grant me an interview for the purposes above named will you have the kindness to indicate the day, other than Saturday, when I can in convenience to yourself meet you? From this city we reach Chicago about ten in the forenoon.. If a meeting should be had between that hour and four P.. M.. I could take the cars for my return the same evening unless it should be deemed necessary to remain there a longer time..

Yours with great respect,

attentions as shall entrust their interests to us.

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this city we reach Chicago about ten in the forenoon. If a meeting
should be had between that hour and four P. M. I could take the cars
for my return the same evening unless it should be deemed necessary
to remain there a longer time.

Yours with great respect,

THE DIVINITY SCHOOL

ERI BAKER HULBERT
Department of Church History
SHAILER MATHEWS
Department of New Testament
Literature and Interpretation
C. E. HEWITT
SECRETARY

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

April 8, 1901.

My dear President Harper:-

This will introduce to you Honorable Mark H. Dunnell, of Minnesota. You will perhaps recall that I wrote to you concerning Mr. Dunnell's plan for the refunding of tax paid the federal government on bequests by educational institutions. Mr. Dunnell has been a member of Congress for fourteen years, and intimately connected with national politics many more. I trust that he will be able to be of service to the University and yourself.

Very truly yours,

S.M.

Shailer Mathews

WILLIAM R. HARPER
President

ALBION W. SMALL
Head of Department of Sociology
and
Director of Affiliated Work

THE AMERICAN JOURNAL OF
SOCIOLOGY

The University of Chicago
FOUNDED BY JOHN D. ROCKEFELLER

Apr. 16th 1901.

My Dear Dr. Harper -

It is, I know, quite superfluous for me
to introduce by you Hon. Mark H. Dunsell of
Coralonia, Minn. You remember him. I
have no doubt, as a former State Supt of
Public Instruction, and afterwards for several
terms member of Congress from Minnesota.
If I am not mistaken he is one of the leading
members of the Board of Trustees of Pillsbury
Academy. You will need no prompting from
me to wish him a hearty welcome when
he calls upon you.

Sincerely
Albion W. Small.

Agreement.

By virtue of a resolution of the Board of Trustees of _____

_____ full authority is hereby granted to the Treasurer of said _____ party of the first part, to enter into a contract, hereinafter described, with MARK H. DUNNELL and JOHN W. BUTTERFIELD, of Washington, District of Columbia, parties of the second part.

I. The said parties of the second part promise and agree with the said party of the first part to prepare the necessary legislative amendment to Section twenty-nine (29) of the act approved June 13, 1898, entitled "An act to provide ways and means to meet war expenditures and for other purposes" for the securing of proper legislation by the Congress of the United States for the refund and repayment by the Secretary of the Treasury of all sums of money heretofore paid through the office of the Commissioner of Internal Revenue into the Treasury of the United States and collected by said Commissioner through his assistants under said Section twenty-nine (29)—from bequests, legacies, gifts or other devises by administrators, executors, or trustees, to and for the uses of a religious, literary, charitable, or educational character.

II. To prepare the necessary briefs, and memorials to Congress with authorities and precedents, showing the justice and equity for said amendment.

III. To appear professionally before the proper Committees of the Congress of the United States and answer with the facts and reasons any objections that may be offered to the said amendment.

IV. And in the event of the enactment of the amendment aforesaid, the said parties of the second part will prepare and present the necessary evidence which may be required by the Secretary of the Treasury to enable him to draw his warrant for the repayment of said duty or tax to the said party of the first part, or otherwise, as the act of Congress making the appropriation may direct.

V. **In Consideration Whereof**, the said party of the first part, under and by virtue of authority granted him as aforesaid, promises and agrees to pay to the said parties of the second part, at said Washington, their successors, administrators, executors or assigns, in full satisfaction of all professional services by them rendered and all lawful and necessary expenses incurred by them, in the premises, a fee of-----on all sums recovered and paid by the Secretary of the Treasury to the said-----

VI. Failing to secure such remedial legislation by Congress no cost, charge, expense or demand shall be made by the said parties of the second part against the said party of the first part.

In Witness Whereof, we, the parties aforesaid, have hereunto subscribed our names, this-----day of-----A. D. 1901.

Agreement for .. Fees ..

Post-office Address of Dunnell & Butterfield,
419 4th St. N. W., Washington, D. C.
